

**MOTOR VEHICLE AND TRAILER EXCISE**  
*Under Massachusetts General Laws, Chapter 60A, an excise shall be assessed  
On every motor vehicle and trailer registered during the calendar year.*

**THE EXCISE**

The excise is imposed on the privilege of registering a motor vehicle and is not a property tax. It therefore applies to anyone who registers a motor vehicle in Massachusetts.

Each vehicle is taxed from the first day of the month in which it is registered for the balance of the year.

The rate of \$25.00 per thousand is uniform throughout the Commonwealth. No excise shall be for less than \$5.00.

Non-payment will result in additional charges and may lead to revocation of the vehicle's registration and suspension of the taxpayer's license. Payment is due in 30 days from date of bill.

**THE VALUE**

The value of a motor vehicle for excise purposes is determined by the Commissioner of Revenue at varying percentages of the manufacturer's list price in the year of manufacture as follows:

In the year preceding the designated year of manufacture	50%
In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth and succeeding years	10%

**PENALTIES**

The excise is due and payable within 30 days of the date of issue. If not paid when due, it is subject to penalties of interest, demand, charges and fees.

A motor vehicle and trailer excise remaining unpaid after the due date must be reported by the Collector of the municipality to the Registrar of Motor Vehicles for suspension of registration.

Registration can also be suspended for unpaid excises of previous years.

If a registration is suspended, a filing fee together with payment of delinquent excises is required to restore it. Your license to operate any vehicle may also be suspended after a hearing by the Registrar of Motor Vehicles.

**ADDRESS CHANGE**

Excise tax is charged by the Town where a vehicle was garaged according to the registration on January 1 or the date the vehicle was initially registered. If you move, you must notify the Registry of Motor Vehicles within 30 days.

**TO CONTACT THE REGISTRY OF MOTOR VEHICLES**

**Call 617-351-9380 for the excise department.**